

DISCRETELY PRESENTED COMPONENT UNIT – SCHOOL BOARD

School Operating Fund – to account for revenues and expenditures related to the operation of the County’s public school system.

School Food Services Fund – to account for revenues and expenditures related to the operation of the County’s public school food service system.

School Construction Fund – to account for revenue and disbursement of funds for construction of school facilities.

Pension Trust Fund – to account for activity related to the School’s optional pension plan.